

REVISED DOCKET
ASSESSMENT APPEALS COMMISSION
TUESDAY, JULY 18, 2017
W.R. SNODGRASS TN TOWER , THE NASHVILLE ROOM
312 ROSA L. PARKS AVE, NASHVILLE, TENNESSEE 37243

Tuesday July 18, 2017

TIME	COUNTY	TAXPAYER'S NAME	TAX YEAR	PARID	SBOE Number	TAXPAYER'S REPRESENTATIVE	ASSESSOR'S REPRESENTATIVE	STAFF COMMENTS
9:30 a.m.	White	Michael P. & Carol Hammond	2015	109 02020 000	103116	Michael P. Hammond 805 Brentview Drive Nashville, TN 37220	Junior Jones White Co. Assessor 1 E. Bockman Way, Room 103 Sparta, TN 38583	ID&O - 1/21/2016 Pet. For Reconsideration - 2/2/2016 (Denied by AJ) 1/29/16-Taxpayer appeals. ALJ affirmed County Board value of \$323,500. Taxpayer contends property value should be reduced to \$260,000.
10:30 a.m.	Dekalb	National Healthcorp LP	2016	073D G 01800 000	107227	Charles W. Duggan Duggan Property Services 3731 5th Avenue South P.O. Box 530292 Birmingham, AL 35253	Shannon A. Cantrell Dekalb Co. Assessor 732 S. Congress Blvd., Room 104 Smithville, TN 37166	IDAO - 2/2/2017 Taxpayer appeals. The AJ adopted a value of \$3,597,500. The subject property was valued at \$5,533,000 and the taxpayer contended that it should be valued at \$1,532, 317. The AJ rejected the taxpayer's income approach analysis because he found an unaudited statement of income for a single year insufficient to value a business enterprise as complex as a nursing home. There were differences between the parties cost approach and estimates of depreciation. The AJ adopted the assessor's office's replacement cost new recommendation and found a 50% depreciation estimate reasonable. The AJ also found that additional depreciation in the form of economic obsolescence was unsupported.

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1:00 p.m.	Rutherford	Dillard's # 427	2015	117 99896 P 000	105139	Brett R. Carter, Attorney Carter Shelton Law 2021 Richard Jones Road, Ste. 240 Nashville, TN 37215	Robert Mitchell, Rutherford Co. Assessor 319 North Maple St., Ste. 200 Murfreesboro, TN 37130 John Sharpe, Attorney Comptroller of the Treasury Office of General Counsel Ste. 1700, James K. Polk St. Office Bldg. 505 Deaderick Street Nashville, TN 37243	IDAO - 4/7/2016 Taxpayer appeals. The AJ adopted Rutherford County's value of \$828,781 of the subject personal property. The issue is whether the taxpayer should be permitted to amend a personal property schedule pursuant to Tenn. Code. Ann. § 67-5-903(e). Taxpayer claims a "non-standard" value of \$600,000. The AJ found that taxpayer was not entitled to file an amended personal property schedule because the claim of nonstandard value was not properly documented as required by Tenn. Code. Ann. § 67-5-903(e). The AJ stated that the taxpayer did not make any claim of nonstandard value because the standard depreciation schedules were referenced on the original personal property schedule.
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